

KAUFMAN BORGEEST & RYAN LLP

ATTORNEYS AT LAW

ANDREW S. KAUFMAN*
 WAYNE E. BORGEEST
 JULIANNA RYAN
 LEE E. BERGER
 LORETTA A. KREZ*
 JOAN M. GILBRIDE††
 JONATHAN D. RUBIN*
 JUDITH M. FISHER*
 A. MICHAEL FURMAN*
 MICHAEL P. MEZZACAPPA*
 DOUGLAS J. FITZMORRIS
 STEVEN D. WEINER
 SCOTT A. SCHECHTER
 CHRISTOPHER E. DIGIACINTO*
 JONATHAN B. BRUNO*
 PAUL J. COLUCCI
 MARGARET J. DAVINO††
 JEFFREY C. GERSON††
 ROCCO P. MATRA*
 JOHN B. MULLAHY*
 MELINDA B. MARGOLIES*
 JEFFREY S. WHITTINGTON*
 CHRISTINE HEENAN

OF COUNSEL:
 MARIBETH SLEVIN
 SHERRI M. FELDMAN*
 APPELLATE COUNSEL:
 JACQUELINE MANDELL
 JONATHAN R. HAMMERMAN
 HEATHER LASCHEWER*
 CAROL S. DOTY††
 BARBARA-ANN M. COSTELLO
 ELIZABETH O'BRIEN TOTTEN
 RICHARD A. PRETTI
 REBECCA KILDUFF
 KRISTOPHER M. DENNIS*
 BELINDA DODDS-MARSHALL*
 JULIE A. KEEGAN
 STEPHANIE B. GITNIK
 JENNIFER BIRNBAUM
 MICHAEL R. JANES
 R. EVON HOWARD*
 LEONARD B. COOPER††
 ANDREW R. JONES
 KEITH L. KAPLAN††
 VINCENT C. ANSALDI††
 DAVID J. VARRIALE††
 DOUGLAS J. DOMSKY

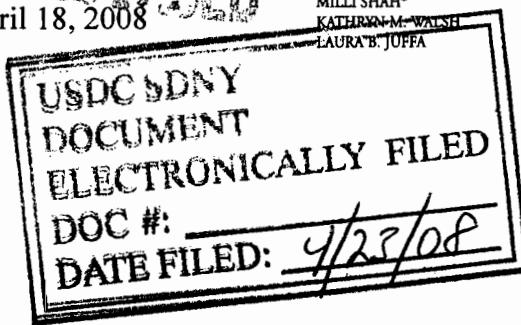
200 SUMMIT LAKE DRIVE
 VALHALLA, NEW YORK 10595
 TELEPHONE: 914-741-6100
 FACSIMILE: 914-741-0025
 www.kbrlaw.com

TIMOTHY E. MCCARTHY*
 JEFFREY A. GRALICK
 TRACEY REISER-PERTOSOFF
 KATHERINE J. O'BRIEN††
 DAMIEN SMITH
 ANDREW S. KOWLOWITZ*
 MATTHEW M. FERGUSON*
 D. RYAN BLOOMQUIST
 CRISTINA LA MARCA
 EDWARD R. NORIEGA*
 MATTHEW SPERGEL
 PAUL T. CURLEY
 ROBERT A. BENJAMIN*
 KATHRYN C. COLLINS
 JANINE C. CIALLELLA††
 ELAN R. KANDEL††
 BRIAN M. SHER*
 MARGARET M. O'CONNOR
 JOSHUA B. SANDBERG
 EILEEN R. FULLERTON††
 DENNIS J. DOZIS*
 LYNN M. DUKETTE
 RISA D. TARKOFF*
 MILLI SHAH*
 KATHRYN M. WALSH
 LAURA B. JOFFA

* ALSO ADMITTED IN PA
 * ALSO ADMITTED IN NJ
 † ALSO ADMITTED IN DC
 †† ALSO ADMITTED IN CT
 * ALSO ADMITTED IN MA
 † ALSO ADMITTED IN TX
 ♦ ALSO ADMITTED IN FL
 ○ ALSO ADMITTED IN CA
 ■ ADMITTED IN NJ ONLY
 □ ADMITTED IN CA ONLY
 ☆ BARRISTER AT LAW
 ADMITTED IN ENGLAND & WALES

RECEIVED
ENCL

April 18, 2008

**VIA FEDERAL EXPRESS**

Honorable Gerard E. Lynch
 United States District Court for the
 Southern District of New York
 500 Pearl Street, Room 910
 New York, NY 10007

Re: AXIS Reinsurance Company v. Phillip Bennett, et al.
 Index Nos.: (1) 07-CV-07924 (GEL); and
 (2) 07-AP-1712 (RDD); Reference Withdrawn at
 No. 08-CV-03242-GEL)

Dear Judge Lynch:

This firm represents AXIS Reinsurance Company ("AXIS") in connection with the captioned matters. AXIS requests an extension to the 25 page limit for its single brief in opposition to the two Summary Judgment Briefs filed by the fourteen Movants.

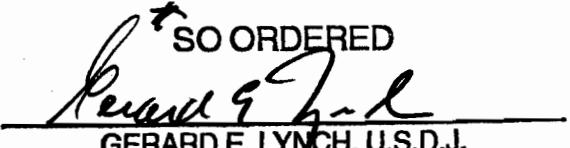
AXIS requests permission to file a single 40 page brief in Opposition, although AXIS expects the final draft of its brief will be closer to 30 or 35 pages. AXIS's brief in Opposition is due on May 2, 2008. Opposing counsel have indicated no objection to this request.

Respectfully submitted,

KAUFMAN BORGEEST & RYAN LLP


 Joan M. Gilbride
 Robert A. Benjamin

cc: all counsel (via email only)


 SO ORDERED
 GERARD E. LYNCH, U.S.D.J.
 4/22/08